

1. Sigma's notice includes revised rates designed to pass on to its customers its expected change in wholesale gas costs.

2. Sigma's notice sets out an Expected Gas Cost ("EGC") of \$11.3895 per Mcf, which is a decrease of \$1.3555 per Mcf from its prior EGC of \$12.745.

3. Sigma's notice sets out no current refund adjustment.

4. Sigma's notice sets out a current quarter actual adjustment ("AA") of \$3.2226 per Mcf. Sigma's total AA is \$3.2836 per Mcf, which is an increase of \$3.3697 per Mcf from its previous total AA.

5. Sigma's notice sets out a current quarter balance adjustment ("BA") of (.02) cent per Mcf. Sigma's notice sets out a total BA of (.43) cent per Mcf which is 7.2 cents per Mcf from its previous total BA.

6. Sigma's gas cost recovery rate is \$14.6688 per Mcf, which is an increase of \$2.0862 per Mcf from its previous rate of \$12.5826.

7. The rates in the Appendix to this Order are fair, just, and reasonable, and should be approved for billing for service rendered by Sigma on and after October 1, 2006.

IT IS THEREFORE ORDERED that:

1. Sigma's request for an effective date of September 1, 2006 is denied.

2. The rates in the Appendix, attached hereto and incorporated herein, are approved for billing for service rendered on and after October 1, 2006.

4. Within 20 days of the date of this Order, Sigma shall file with this Commission its revised tariff sheets setting out the rates approved herein.

Done at Frankfort, Kentucky, this 28th day of September, 2006.

By the Commission

ATTEST:

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line at the bottom, positioned above the text 'Executive Director'.

Executive Director

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2006-00395 DATED September 28, 2006

The following rates and charges are prescribed for the customers in the area served by Sigma Gas Corporation. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under authority of the Commission prior to the effective date of this Order.

	<u>Base Rate</u>	<u>Gas Cost Recovery</u>	<u>Total</u>
First Mcf (Minimum Bill)	\$6.25	\$14.6688	\$20.9188
All Over 1st Mcf	\$4.5522	\$14.6688	\$19.2210